

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

ANNUAL FINANCIAL STATEMENTS

AS OF AND FOR THE YEAR ENDED
JUNE 30, 2009

WITH
INDEPENDENT AUDITOR'S REPORT

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 1/20/10

THE HONORABLE MARILYN LAMBERT, JUDGE



SILAS SIMMONS LLP

CERTIFIED PUBLIC ACCOUNTANTS *and* ADVISORS

**PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA**

As of and For the Year Ended June 30, 2009

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PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA

As of and For the Year Ended June 30, 2009

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INDEPENDENT AUDITOR'S REPORT

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
Gonzales, Louisiana 70737

We have audited the accompanying financial statements of the governmental activities, and the aggregate remaining fund information of the Parish Court for the Parish of Ascension, Judicial Expense Fund (a component unit of the Ascension Parish Council), as of and for the year ended June 30, 2009, as listed in the table of contents. These financial statements are the responsibility of the management of the Parish Court for the Parish of Ascension, Judicial Expense Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Parish Court for the Parish of Ascension, Judicial Expense Fund, and the aggregate remaining fund information as of June 30, 2009, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2009, on our consideration of the Parish Court for the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts, and grants. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 4 and pages 18 through 20 are not a required part of the financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The supplemental schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the financial statements of the Parish Court for the Parish of Ascension Judicial Expense Fund. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Silas Simmons, LLP

Natchez, Mississippi
December 11, 2009

**REQUIRED SUPPLEMENTAL INFORMATION
(PART 1 OF 2)**

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Managements' discussion and analysis (MD&A) is a required element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement No. 34. Its purpose is to provide an overview of the financial activities of the Judicial Expense Fund based on currently known facts, decisions and/or conditions.

Financial Statement Presentation

The annual financial report consists of four parts: (1) managements' discussion and analysis, (2) general purpose financial statements including note disclosures, (3) required supplemental information, and (4) supplemental information. There are two types of statements presented in the financial statement section.

The government-wide financial statements present financial information for all activities of the Ascension Parish Court, Judicial Expense Fund from an economic resource measurement focus using the accrual basis of accounting. They are designed to present governmental activities separately from business-type activities.

Fund financial statements, however, present financial information for governmental activities using current financial resources measurement focus and the modified accrual basis of accounting. This basis of accounting recognizes current assets and liabilities and presents increases and decreases in net current assets.

Other differences between these two presentations are presented in Note 1. There is also reconciliation between the government-wide financial statements and the fund financial statements for governmental activities presented in the fund financial statements.

Financial Analysis

The Ascension Parish Court, Judicial Expense Fund's combined net assets as of June 30, 2009 and 2008 were:

	<u>2009</u>	<u>2008</u>
Invested in capital assets, net of related debt	\$ 13,249	\$ 5,260
Unrestricted	<u>241,434</u>	<u>220,681</u>
Total net assets	<u>\$ 254,683</u>	<u>\$ 225,941</u>

The following is a summary of other pertinent financial data:

	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Cash and cash equivalents	\$ 225,372	\$ 192,474
Revenues from fines and court costs	\$ 315,262	\$ 320,673
Interest earned	\$ 1,035	\$ 1,102
Expenditures	\$ 287,555	\$ 275,751
Excess of revenues over expenditures	\$ 28,742	\$ 46,024

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2009

Budgetary Highlights

Revenues for the year were under anticipated revenues by \$2,439 in the General Fund and were above \$1,887 in the Special Revenue Fund. However, actual expenditures were \$8,584 over budget in the General Fund and \$13,439 under budget in the Special Revenue Fund.

Capital Asset and Debt Administration

The Ascension Parish Court, Judicial Expense Fund has no long-term debt.

A summary of capital assets at June 30, 2009 and 2008, is as follows:

	2009	2008
Furniture and fixtures	\$ 106,438	\$ 106,438
Equipment	72,629	61,762
Accumulated depreciation	(165,818)	(162,940)
Net capital assets	\$ 13,249	\$ 5,260

Request for Additional Information

A copy of this report or additional information can be obtained by writing or contacting Lesley LeBlanc at the Parish Court for the Parish of Ascension, Judicial Expense Fund, 828 South Irma Blvd., Bldg. 2, Gonzales, Louisiana 70737.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
STATEMENT OF NET ASSETS
JUNE 30, 2009**ASSETS**

Current assets

Cash and cash equivalents	\$ 225,372
Fines and forfeitures receivable	15,485
Prepaid expenses	<u>3,333</u>

Total current assets \$ 244,190

Noncurrent assets

Capital assets, net of accumulated depreciation	<u>13,249</u>
---	---------------

Total assets \$ 257,439

LIABILITIES

Current liabilities

Accounts payable	\$ 1,463
Payroll taxes payable	<u>1,293</u>

Total current liabilities \$ 2,756

NET ASSETS

Invested in capital assets, net of related debt	\$ 13,249
Unrestricted	<u>241,434</u>

Total net assets \$ 254,683

Total liabilities and net assets \$ 257,439

The accompanying notes are an integral part of this financial statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
STATEMENT OF ACTIVITIES
JUNE 30, 2009

Activities	Expenses	Charges for Services	Program Revenues		Net Revenues (Expenses) Governmental Activities
			Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities					
Office administration	\$ 250,769	\$ 265,348	\$ -	\$ -	\$ 14,579
Litter program	36,786	49,914	-	-	13,128
Total primary government	<u>\$ 287,555</u>	<u>\$ 315,262</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,707</u>
General revenues:					
Interest earnings					\$ 1,035
Change in net assets					\$ 28,742
Net assets, beginning					<u>225,941</u>
Net assets, ending					<u>\$ 254,683</u>

The accompanying notes are an integral part of this financial statement.

FUND FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2009

	General Fund	Special Revenue Fund	Total Governmental Funds
<u>ASSETS</u>			
Cash and cash equivalents	\$ 183,516	\$ 41,856	\$ 225,372
Fines and forfeitures receivable	15,485	-	15,485
Prepaid expense	3,333	-	3,333
Due from general fund	-	2,181	2,181
Total assets	<u>\$ 202,334</u>	<u>\$ 44,037</u>	<u>\$ 246,371</u>
<u>LIABILITIES AND FUND BALANCE</u>			
Liabilities			
Accounts payable	\$ 1,463	\$ -	\$ 1,463
Payroll taxes payable	1,293	-	1,293
Due to special revenue fund	<u>2,181</u>	<u>-</u>	<u>2,181</u>
Total liabilities	<u>\$ 4,937</u>	<u>\$ -</u>	<u>\$ 4,937</u>
Fund balances			
Unrestricted	<u>\$ 197,397</u>	<u>\$ 44,037</u>	<u>\$ 241,434</u>
Total liabilities and fund balance	<u>\$ 202,334</u>	<u>\$ 44,037</u>	<u>\$ 246,371</u>

The accompanying notes are an integral part of this financial statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2009

	General Fund	Special Revenue Fund	Total Governmental Funds
Fund Balances – Governmental Funds (Statement C)	\$ 197,397	\$ 44,037	\$ 241,434
Amounts reported for governmental activities in the statement of net assets are different because:			
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. This is the capital assets, net of accumulated depreciation, reported on the statement of net assets	12,350	899	13,249
Net Assets – Governmental Activities (Statement A)	\$ 209,747	\$ 44,936	\$ 254,683

The accompanying notes are an integral part of this financial statement.

**PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2009**

	General Fund	Special Revenue Fund	Total Governmental Funds
<u>REVENUES</u>			
Fines and forfeitures	\$ 265,348	\$ 49,914	\$ 315,262
Interest earned	913	123	1,036
Total revenues	<u>\$ 266,261</u>	<u>50,037</u>	<u>316,298</u>
<u>EXPENDITURES - JUDICIAL</u>			
Ad hoc judge expenses	\$ 1,020	\$ -	\$ 1,020
Salaries	160,333	-	160,333
Capital outlay	10,867	-	10,867
Contract labor	-	9,660	9,660
Automobile	4,600	-	4,600
Conference, seminars, and meetings	12,637	3,824	16,461
Office expense	12,269	178	12,447
Other	6,064	452	6,516
Professional services	6,960	3,220	10,180
Professional services - Court	5,170	-	5,170
Retirement expense	11,614	-	11,614
Insurance	4,137	19,227	23,364
Taxes - payroll	10,445	-	10,445
Utilities and telephone	12,868	-	12,868
Total expenditures - Judicial	<u>\$ 258,984</u>	<u>\$ 36,561</u>	<u>\$ 295,545</u>
Excess of revenues over expenditures	\$ 7,277	\$ 13,476	\$ 20,753
Fund balance at beginning of year	<u>190,120</u>	<u>30,561</u>	<u>220,681</u>
Fund balance at end of year	<u>\$ 197,397</u>	<u>\$ 44,037</u>	<u>\$ 241,434</u>

The accompanying notes are an integral part of this financial statement.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2009

	General Fund	Special Revenue Fund	Total Governmental Funds
Change in fund balances - total governmental funds (Statement E)	\$ 7,277	\$ 13,476	\$ 20,753
Amounts reported for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.	8,239	(250)	7,989
Changes in net assets - governmental activities (Statement B)	\$ 15,516	\$ 13,226	\$ 28,742

The accompanying notes are an integral part of this financial statement.

NOTES TO THE FINANCIAL STATEMENTS

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009

INTRODUCTION

The Parish Court for the Parish of Ascension was established January 3, 1977, under the provision of Section 2563 of Title 13 of the Louisiana Revised Statutes. The boundary of the court is the entire Parish of Ascension, (population approximately 90,501) including municipalities. The statute provides for establishment of a Judicial Expense Fund for the operations of the court from costs, not to exceed \$15 imposed on all pleas before the court. The Clerk of Court of Ascension Parish is designated custodian of the funds, which are to be disbursed only upon orders of the Judge of the Parish Court, for purposes related to the proper administration of the court. LA R.S. 13:2563.5 (B) permits the fund to supplement the Judge's salary with an amount necessary to bring the Judge's salary, which is paid by the municipalities of the parish, in line with the District Court Judge of the judicial district in which the parish court is located. The Judge is elected by the qualified electors of the Parish of Ascension. In addition to the Judge, there were five employees as of June 30, 2009. For the fiscal year ended June 30, 2009, approximately 21,553 cases were filed before the court.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Parish Court of Ascension have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

The court judge is an independently elected official. However, the Parish Court is fiscally dependent on the Parish of Ascension Council for office space, courtrooms, and related utility costs, as well as partial funding of salary costs. Because the Parish Court is fiscally dependent on the parish, the Parish Court was determined to be a component unit of the Parish of Ascension Council, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the Parish Court and do not present information on the Parish of Ascension, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

The court uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain court functions and activities. A fund is defined as a separate fiscal and accounting entity with a self-balancing set of accounts.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. FUND ACCOUNTING (continued)

Governmental Funds

Governmental funds account for all or most of the Court's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources which may be used to finance future period programs or operations of the Parish Court of Ascension. The following are the Court's governmental funds:

General Fund - the primary operating fund of the Court and it accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to court policy.

Special Revenues Fund - has been established to account for the Probation Litter Program Fund. This fund was established by the Judge to defray the cost of supervision of court mandated litter abatement as part of an offender's probation. The office of the Judge has taken on the responsibility of administering the program. Therefore, it is being reported as a Special Revenue Fund in connection with the Judicial Expense Fund.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements

The amounts reflected in the General Fund and Other Funds, of Statements C and E, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of court operations.

The amounts reflected in the General Fund and Other Funds, of Statements C and E, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The court considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

**PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING (continued)

Fund Financial Statements (continued)

The governmental funds use the following practices in recording revenues and expenditures:

Revenues - Major revenues include fines from the Ascension Parish Sheriff and the Cities of Gonzales, Donaldsonville, and Sorrento.

Expenditures - The court generally reports expenditures when a liability occurs.

Government-Wide Financial Statements

The column labeled Statement of Net Assets (Statement A) and the column labeled Statement of Activities (Statement B) display information about the court as a whole. These statements include all the financial activities of the court. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed).

Program Revenues - Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from court users as a fee for services; program revenues reduce the cost of the function to be financed from the court's general revenues.

E. BUDGETS

Budgetary Practices - Prior to the beginning of the fiscal year, the Judge for the Ascension Parish Court, Judicial Expense Fund, prepares and adopts a budget for the ensuing fiscal year. The budget is maintained in the offices of the Judicial Expense Fund and is available for public inspection during normal office hours. Any amendments to the budget deemed appropriate by the Judge are approved and maintained in the same manner as the original budget.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Under state law, the court may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

G. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The court maintains a threshold level of \$500 or more for capitalizing capital assets.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. CAPITAL ASSETS (continued)

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Office furniture	5 - 10 years
Equipment	4 - 10 years
Leasehold improvements	5 - 10 years

H. COMPENSATED ABSENCES

The employees of the Ascension Parish Court, Judicial Expense Fund are not allowed to accumulate vacation or sick leave.

I. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH AND CASH EQUIVALENTS

At June 30, 2009, the Parish Court of Ascension had cash and cash equivalents (book balances) totaling \$225,372 as follows:

Interest-bearing demand deposits	\$ <u>225,372</u>
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These deposits are stated at cost, which approximates market. Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2009, the court had \$232,424 in deposits (collected bank balances). These deposits are secured from risk by \$232,424 in FDIC insurance and \$0 in pledged securities.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009

NOTE 3 - RECEIVABLES

The receivables of \$15,485 at June 30, 2009, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Charges for services	\$ <u>15,485</u>

These accounts receivable are considered to be 100% collectable and no provision for bad debts have been made by the Court.

NOTE 4 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2009, is as follows:

	<u>Balance July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2009</u>
Governmental activities				
Furniture and fixtures	\$ 106,438	\$ -	\$ -	\$ 106,438
Equipment	<u>61,762</u>	<u>10,867</u>	<u>-</u>	<u>72,629</u>
Total capital assets being depreciated	<u>\$ 168,200</u>	<u>\$ 10,867</u>	<u>\$ -</u>	<u>\$ 179,067</u>
Less accumulated depreciation for:				
Furniture and fixtures	\$ 102,058	\$ 1,792	\$ -	\$ 103,850
Equipment	<u>60,882</u>	<u>1,086</u>	<u>-</u>	<u>61,968</u>
Total accumulated depreciation	<u>\$ 162,940</u>	<u>\$ 2,878</u>	<u>\$ -</u>	<u>\$ 165,818</u>
Capital assets, net	<u>\$ 5,260</u>	<u>\$ 7,989</u>	<u>\$ -</u>	<u>\$ 13,249</u>

NOTE 5 - ACCOUNTS AND OTHER PAYABLES

The accounts payable of \$1,463 at June 30, 2009, represents normal operating payables.

NOTE 6 - PENSION PLAN

Substantially all employees of the Parish Court, Judicial Expense Fund are members of the Parochial Employees Retirement System of Louisiana (System), a multiple-employer (cost-sharing), defined benefit pension plan administered by a separate board of trustees.

The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the Judicial Expense Fund are members of Plan B.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009

NOTE 6 - PENSION PLAN (continued)

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan B, employees who retire at or after age 62 with at least 10 years of creditable service or at or after age 55 with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 2 percent of their final-average monthly salary in excess of \$100 for each year of creditable service. Furthermore, employees with at least 10 years of creditable service, but less than 30 years, may take early retirement benefits commencing at or after age 60, with the basic benefit reduced 3 percent for each year retirement precedes age 62 unless he has at least 30 years of creditable service.

In any case, monthly retirement benefits paid under Plan B cannot exceed 100 percent of final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

Under Plan B, members are required by state statute to contribute 3.0 percent of their annual covered salary in excess of \$300 and the Judicial Expense Fund is required to contribute at an actuarially determined rate. The current rate is 6.25 percent of annual covered payroll.

Contributions to the System include one-fourth of one percent of the taxes shown to be collectible by the tax rolls of each parish, except Orleans and East Baton Rouge Parishes. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the Judicial Expense Fund are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Judicial Expense Fund's contributions to the System under Plan B for the years ending June 30, 2009, 2008, and 2007 were \$7,138, \$6,618 and \$5,873 respectively, which were equal to the required contributions for each year.

The Judge is a member of the Louisiana Employees Retirement System. Contributions to the system are made by the Judge and the Judicial Expense Fund as a percentage of salary. The Judicial Expense Fund contributed \$4,476 to the system during the year.

NOTE 7 - LEASES

There were no lease agreements entered into as of June 30, 2009. All office and court room facilities are provided by the governing authority of the parish, as required by legislative statute.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2009

NOTE 8 - RELATED PARTY TRANSACTIONS

There were no related party transactions that would require disclosure as of June 30, 2009, except as follows:

Judge Lambert received a \$500 vehicle expense allowance for a total of \$6,000 for the period ending June 30, 2009. This allowance has been included as additional salary paid to the Judge.

NOTE 9 - RISK MANAGEMENT

The Parish Court for the Parish of Ascension is subject to various risks of loss due primarily to the possible injury of its employees or injury to others by its employees while performing duties of the Court. The Parish Court has purchased commercial insurance, which it believes is sufficient to cover this risk of loss.

NOTE 10 - SUBSEQUENT EVENTS

There were no subsequent events that would have a significant impact on the accompanying financial statements.

REQUIRED SUPPLEMENTAL INFORMATION
(PART 2 OF 2)

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	\$ 283,000	\$ 268,000	\$ 265,348	\$ (2,652)
Interest earnings	700	700	913	213
Total revenues	<u>\$ 283,700</u>	<u>\$ 268,700</u>	<u>\$ 266,261</u>	<u>\$ (2,439)</u>
Expenditures				
Salaries	\$ 145,000	\$ 165,000	\$ 160,333	\$ 4,667
Contract labor	-	-	-	-
Conferences, seminars, and meetings	6,000	6,000	12,637	(6,637)
Capital outlay	2,000	2,000	10,867	(8,867)
Telephone and utilities	12,600	12,600	12,868	(268)
Other	7,800	7,800	6,064	1,736
Legal and professional	11,000	11,000	12,130	(1,130)
Office supplies and equipment	8,500	8,500	12,269	(3,769)
Taxes - payroll	9,200	9,500	10,445	(945)
Ad hoc Judge expense	3,000	2,000	1,020	980
Auto expense	7,500	7,000	4,600	2,400
Retirement expense	15,000	15,000	11,614	3,386
Insurance	2,000	4,000	4,137	(137)
Total expenditures	<u>\$ 229,600</u>	<u>\$ 250,400</u>	<u>\$ 258,984</u>	<u>\$ (8,584)</u>
Excess (deficit) of revenues over expenditures	\$ 54,100	\$ 18,300	\$ 7,277	\$ (11,023)
Fund balance - beginning of year	190,120	190,120	190,120	-
Fund balance - end of year	<u>\$ 244,220</u>	<u>\$ 208,420</u>	<u>\$ 197,397</u>	<u>\$ (11,023)</u>

See Independent Auditor's Report.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
BUDGETARY COMPARISON SCHEDULE - SPECIAL REVENUE FUND
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Fines and forfeitures	\$ 44,000	\$ 48,000	\$ 49,914	\$ 1,914
Interest earnings	300	150	123	(27)
Total revenues	<u>\$ 44,300</u>	<u>\$ 48,150</u>	<u>\$ 50,037</u>	<u>\$ 1,887</u>
Expenditures				
Contract labor	\$ 14,000	\$ 14,000	\$ 9,660	\$ 4,340
Conferences, seminars, and meetings	9,000	9,000	3,824	5,176
Capital outlay	-	-	-	-
Legal and professional	4,000	4,000	3,220	780
Other	2,000	2,000	452	1,548
Office	1,000	1,000	178	822
Insurance	13,000	20,000	19,227	773
Total expenditures	<u>\$ 43,000</u>	<u>\$ 50,000</u>	<u>\$ 36,561</u>	<u>\$ 13,439</u>
Excess of revenues over expenditures	\$ 1,300	\$ (1,850)	\$ 13,476	\$ 15,326
Fund balance - beginning of year	<u>30,561</u>	<u>30,561</u>	<u>30,561</u>	<u>-</u>
Fund balance - end of year	<u>\$ 31,861</u>	<u>\$ 28,711</u>	<u>\$ 44,037</u>	<u>\$ 15,326</u>

See Independent Auditor's Report.

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2009

Budgetary Comparison Schedule

1. Basis of Presentation

The Budgetary Comparison Schedule presents the original legally adopted budget, the final legally adopted budget, the actual data, and variances between the final budget and the actual data. The budget is prepared on the accrual basis (revenues and expenses).

2. Budget Amendments and Revisions

The budget is adopted by the Parish Court. Amendments can be made on the approval of the Parish Court. A budgetary comparison is presented for the General Fund and Special Revenue Fund consistent with accounting principles generally accepted in the United States of America.

See Independent Auditor's Report.

SUPPLEMENTAL SCHEDULES AND INFORMATION

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
SCHEDULE OF COMPENSATION PAID TO GOVERNING MEMBERS
JUNE 30, 2009

JUDGE MARILYN LAMBERT

	<u>2009</u>	<u>2008</u>
Salary	\$ 30,039	\$ 28,220
Retirement	4,476	7,728
Auto	6,000	2,826
Travel and conferences	<u>5,246</u>	<u>4,466</u>
Total	<u>\$ 45,761</u>	<u>\$ 43,240</u>

Salary amounts required to be paid to the Judge by the following governmental units are not included in the above amounts:

State of Louisiana
Ascension Parish Sheriff
City of Gonzales
City of Donaldsonville
City of Sorrento



209 N. Commerce Street
P.O. Box 1027
Natchez, Mississippi 39121-1027
Telephone: 601.442.7411
Fax: 601.442.8551
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**INDEPENDENT AUDITOR'S REPORT
ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable Marilyn Lambert, Judge
Ascension Parish Court
Judicial Expense Fund
Gonzales, Louisiana 70737

We have audited the financial statements of the Parish of Ascension, Judicial Expense Fund as of and for the year ended June 30, 2009, and have issued our report thereon dated December 11, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Parish of Ascension, Judicial Expense Fund's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affect the Parish of Ascension, Judicial Expense Fund's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Parish of Ascension, Judicial Expense Fund's financial statements that is more than inconsequential will not be prevented or detected by the Parish of Ascension, Judicial Expense Fund's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Parish of Ascension, Judicial Expense Fund's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish of Ascension, Judicial Expense Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of management of the Parish of Ascension, Judicial Expense Fund and the Legislative Auditor of the State of Louisiana. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script that reads "Silas Simmons, LLP".

Natchez, Mississippi
December 11, 2009

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
STATUS OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2008

Reference No.	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)	Planned Corrective Action/Partial Corrective Action Taken									
Section I - Internal Control and Compliance Material to the Financial Statements:													
2008-01		<p><u>Budget violation</u></p> <p>We noted the expenditures in the general fund exceeded the budgeted amount by 6.5%. Also, the expenditures in the special revenue fund exceeded the budgeted amount by 6%. This is a violation of LA Revised Statute 39:1311, which requires actual expenditures to be no more than 5% greater than the amount budgeted. The actual expenditures excesses were as follow:</p> <table><tr><td>Actual expenditures</td><td>\$ 225,792</td><td>\$ 42,947</td></tr><tr><td>Budgeted expenditures</td><td>212,000</td><td>40,500</td></tr><tr><td>Excess expenditures</td><td><u>\$ 13,792</u></td><td><u>\$ 2,447</u></td></tr></table> <p><u>Recommendation</u></p> <p>We recommend that the Court monitor its budget during the year and make necessary adjustments to the budget or to the expenditures.</p>	Actual expenditures	\$ 225,792	\$ 42,947	Budgeted expenditures	212,000	40,500	Excess expenditures	<u>\$ 13,792</u>	<u>\$ 2,447</u>	Yes	The court began monitoring expenditures to prevent a recurrence of this incident.
Actual expenditures	\$ 225,792	\$ 42,947											
Budgeted expenditures	212,000	40,500											
Excess expenditures	<u>\$ 13,792</u>	<u>\$ 2,447</u>											
Section II - Internal Control and Compliance Material to Federal Awards:													
None			N/A	N/A									
Section III - Management Letter:													
None			N/A	N/A									

PARISH COURT FOR THE PARISH OF ASCENSION
JUDICIAL EXPENSE FUND
STATE OF LOUISIANA
SCHEDULE OF CURRENT YEAR AUDIT FINDINGS, RECOMMENDATIONS, AND
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2009

Reference No.	Description of Finding	Corrective Action Planned	Name(s) of Contact Person(s)	Anticipated Completion Date
Section I - Internal Control and Compliance Material to Financial Statements:				
None		N/A	N/A	N/A
Section II - Internal Control and Compliance Material to Federal Awards:				
None		N/A	N/A	N/A
Section III - Management Letter:				
None		N/A	N/A	N/A